



M + M Inc.
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September 7, 2011

Via email: amanitsky@gravelshea.com

Gravel and Shea PC
Attn: Andre Manitsky
76 St. Paul Street
Post Office Box 369
Burlington, Vermont 05402-0369

Dear Mr. Andrew Manitsky,

We are in receipt of your letters dated August 9th and September 2nd in reference to, "Century International Arms, Inc./Century Arms, inc."

We will take your letters into consideration.

Regards,

A handwritten signature in black ink, appearing to read "Scott L. Shires".

Scott L. Shires
CFO
M + M, Inc.